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An Act To Continue the Maine Military Family Relief Fund Voluntary Checkoff

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §5288-A is enacted to read:

§ 5288-A. Maine Military Family Relief Fund voluntary checkoff

1. Maine Military Family Relief Fund. When filing a return, a taxpayer entitled to a refund under this Part may designate that a portion of that refund be paid into the Maine Military Family Relief Fund established in Title 37-B, section 158. A taxpayer who is not entitled to a refund under this Part may contribute to the Maine Military Family Relief Fund by including with that taxpayer's return sufficient funds to make the contribution. The contribution may not be less than \$1. Each individual income tax return form must contain a designation in substantially the following form: "The Maine Military Family Relief Fund: () \$1, () \$5, () \$10, () \$25 or () Other \$... ."

2. Contributions credited to Maine Military Family Relief Fund. The State Tax Assessor shall determine annually the total amount contributed pursuant to subsection 1. Prior to the beginning of the next year, the State Tax Assessor shall deduct the cost of administering the Maine Military Family Relief Fund checkoff, but not exceeding \$2,000 annually, and report the remainder to the Treasurer of State, who shall forward that amount to the Maine Military Family Relief Fund.

Sec. 2. Application. This Act applies retroactively to tax years beginning on or after January 1, 2007.

SUMMARY

This bill reintroduces the provision to the voluntary contribution checkoff on Maine individual income tax returns for the Maine Military Family Relief Fund, which provides grants to eligible families of persons who are members of the Maine National Guard or Maine residents who are members of the Reserves of the Armed Forces of the United States who have been called to military duty. The original section of law automatically repealed on December 31, 2007.